

**EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	MODIFIED CLAIM AMOUNT
1579364 ONTARIO INC SELECT SORTING SERVICES 97 GRATH CRES WHITBY, ON L1N 6N7 CANADA	7703	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/09/2006	Secured: Priority: Administrative: Unsecured: \$2,117.74 Total: \$2,117.74
1579364 ONTARIO INC SELECT SORTING SERVICES 97 GRATH CRES WHITBY, ON L1N 6N7 CANADA	7700	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/09/2006	Secured: Priority: Administrative: Unsecured: \$982.33 Total: \$982.33
ACE HARDWARE SCOTT 8258 COUNTY RD 13 FIRESTONE, CO 80504	3888	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$1,105.74 Total: \$1,105.74
ACTION RUBBER CO INC 601 FAME RD WEST CARROLLTON, OH 45449	4126	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$3,495.50 Total: \$3,495.50
AEF ATELIERS D EMBOUTISSAGE DE FAULQUEMONT S A R L ZONE INDUSTRIELLE RUE DR DIETER HUNDT WIRTSCHAFTSKANZLEI NIETZER & HAUSLER ALLEE 40 HEILBRONN 74072 GERMANY	8251	Secured: Priority: Administrative: Unsecured: \$233,170.30 Total: \$233,170.30	06/20/2006	Secured: Priority: Administrative: Unsecured: \$233,170.30 Total: \$233,170.30
ARNESES ELECTRICOS AUTOMOTRICES S A DE C V ATTN DEBORAH M BUELL CLEARY GOTTLIEB STEEN & HAMILTON LL ONE LIBERTY PLZ NEW YORK, NY 10006	13825	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/31/2006	Secured: Priority: Administrative: Unsecured: \$330,238.12 Total: \$330,238.12
ATCO INDUSTRIES INC 7200 15 MILE RD STERLING HEIGHTS, MI 48312-452	5571	Secured: Priority: \$0.00 Administrative: Unsecured: \$23,273.34 Total: \$23,273.34	05/10/2006	Secured: Priority: Administrative: Unsecured: \$23,273.34 Total: \$23,273.34
ATLANTIC AUTOMOTIVE COMPONENTS LLC ATTN MICHAEL SHARNAS VISTEON CORPORATION ONE VILLAGE DR VAN BUREN TOWNSHIP, MI 48111	1971	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	02/14/2006	Secured: Priority: Administrative: Unsecured: \$16,653.60 Total: \$16,653.60

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AUSTRIAMICROSYSTEMS AG MRS MARIA RADOVIC SCHLOSS PREMSTAETTEN UNTERPREMSTAELTEN A-8141 AUSTRIA	8141	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/19/2006	Secured: Priority: Administrative: Unsecured: \$34,290.00 Total: \$34,290.00
AUTOMATIC PRECISION INC PETER BULAT 4609 NORTH RONALD ST HARWOOD HEIGHTS, IL 60706-4718	5018	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/08/2006	Secured: Priority: Administrative: Unsecured: \$3,187.60 Total: \$3,187.60
AUTOTUBE LTD ACCOUNTS RECEIVABLE 300 HIGHT ST E STRATHROY, ON N7G 3W4 CANADA	2117	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	02/27/2006	Secured: Priority: Administrative: Unsecured: \$4,381.59 Total: \$4,381.59
BALL SYSTEMS INC TOM HOUCK 622 S RANGE LINE RD STE 624B CARMEL, IN 46032	10791	Secured: Priority: Administrative: Unsecured: \$11,848.46 Total: \$11,848.46	07/25/2006	Secured: Priority: Administrative: Unsecured: \$11,848.46 Total: \$11,848.46
BALL SYSTEMS INC TOM HOUCK 622 S RANGE LINE RD STE 624B CARMEL, IN 46032	10789	Secured: Priority: Administrative: Unsecured: \$2,855.99 Total: \$2,855.99	07/25/2006	Secured: Priority: Administrative: Unsecured: \$2,855.99 Total: \$2,855.99
BALL SYSTEMS INC TOM HOUCK 622 S RANGE LINE RD STE 624B CARMEL, IN 46032	10790	Secured: Priority: Administrative: Unsecured: \$1,060.50 Total: \$1,060.50	07/25/2006	Secured: Priority: Administrative: Unsecured: \$1,060.50 Total: \$1,060.50
BIW ISOLIERSTOFFE GMBH POSTBACH 11 15 58240 ENNEPETAL GERMANY	5569	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/10/2006	Secured: Priority: Administrative: Unsecured: \$4,637.48 Total: \$4,637.48
BOREALIS COMPOUNDS LLC ATTN ALEXANDER FUCHS 176 THOMAS RD PORT MURRAY, NJ 07865	8457	Secured: Priority: Administrative: Unsecured: \$817,363.60 Total: \$817,363.60	06/23/2006	Secured: Priority: Administrative: Unsecured: \$817,363.60 Total: \$817,363.60

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BRUKER OPTICS 19 FORTUNE DR BILLERICA, MA 01821	10754	Secured: Priority: Administrative: Unsecured: \$38,326.04 Total: \$38,326.04	07/25/2006	Secured: Priority: Administrative: Unsecured: \$38,326.04 Total: \$38,326.04
CARBONE OF AMERICA 400 MYRTLE AVE BOONTON, NJ 07005	952	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	12/01/2005	Secured: Priority: Administrative: Unsecured: \$511.67 Total: \$511.67
CASCO PRODUCTS CORPORATION MR JOHN SPRATTA VP GLOBAL FINANCE ONE WATERVIEW DR SHELTON, CT 06484-7367	11923	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: \$13,569.50 Total: \$13,569.50	07/28/2006	Secured: Priority: Administrative: Unsecured: \$13,569.50 Total: \$13,569.50
CENTURY MOLD & TOOL CO IRA P GOLDBERG DI MONTE & LIZAK LLC 216 W HIGGINS RD PARK RIDGE, IL 60068	4018	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: \$1,129,355.30 Total: \$1,129,355.30	05/01/2006	Secured: Priority: Administrative: Unsecured: \$714,065.68 Total: \$714,065.68
COFICAB PORTUGAL COMPANHIA DE FIOS E CABOS LDA LOTE 46 EN18 1 KM 2 5 GUARDA 06300--230 PORTUGAL	6802	Secured: Priority: \$0.00 Administrative: Unsecured: Total: \$0.00	05/24/2006	Secured: Priority: Administrative: Unsecured: \$12,030.60 Total: \$12,030.60
COHERENT INC LAWRENCE SCHWAB PATRICK COSTELLO BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	12370	Secured: \$0.00 Priority: \$225,484.00 Administrative: Unsecured: \$0.00 Total: \$225,484.00	07/28/2006	Secured: Priority: Administrative: Unsecured: \$225,484.00 Total: \$225,484.00
COMPAGNIE DEUTSCH ORLEANS 22 RUE DES CHAISES 45142 ST JEAN DE LA RUELLE CEDEX FRANCE	712	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/21/2005	Secured: Priority: Administrative: Unsecured: \$9,554.69 Total: \$9,554.69
CONSTELLATION NEWENERGY INC MARIA ELLENA CHAVEZ RUARK ESQ DLA PIPER RUDNICK GRAY CARY US LLP 6225 SMITH AVE BALTIMORE, MD 21209	2300	Secured: Priority: Administrative: Unsecured: \$793,411.29 Total: \$793,411.29	03/15/2006	Secured: Priority: Administrative: Unsecured: \$793,411.29 Total: \$793,411.29

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CONSTELLATION NEWENERGY INC GAS DIVISION LLC MARIA ELLENA CHAVEZ RUARK ESQ DLA PIPER RUDNICK GRAY CARY US LLP 6225 SMITH AVE BALTIMORE, MD 21209	2299	Secured: Priority: Administrative: Unsecured: \$93,001.07 Total: \$93,001.07	03/15/2006	Secured: Priority: Administrative: Unsecured: \$93,001.07 Total: \$93,001.07
D & S MACHINE PRODUCTS INC C O MICHAEL G CRUSE WARNER NORCROSS & JUDD LLP 2000 TOWN CENTER STE 2700 SOUTHFIELD, MI 48075	12153	Secured: Priority: Administrative: Unsecured: \$187,779.14 Total: \$187,779.14	07/28/2006	Secured: Priority: Administrative: Unsecured: \$187,779.14 Total: \$187,779.14
DONALDSON COMPANY INC 1400 W 94TH ST BLOOMINGTON, MN 55431-2301	10490	Secured: \$0.00 Priority: Administrative: Unsecured: \$561,223.87 Total: \$561,223.87	07/24/2006	Secured: Priority: Administrative: Unsecured: \$538,577.55 Total: \$538,577.55
DYNACAST DEUTSCHLAND GMBH & CO KG C O JASON W HARBOUR ESQ HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219	8374	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/22/2006	Secured: Priority: Administrative: Unsecured: \$1,302.72 Total: \$1,302.72
DYNACAST OESTERREICH GMBH C O JASON W HARBOUR ESQ HUNTON & WILLIAMS LLC RIVERFRONT PLZ EAST TOWER 951 E BYRD ST RICHMOND, VA 23219	8377	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/22/2006	Secured: Priority: Administrative: Unsecured: \$2,517.66 Total: \$2,517.66
EMG EIFELWERK HEINRICH STEIN MONTAGE GMBH RAIFFEISENSTRASSE 5 UTTfeld 54619 GERMANY	657	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/17/2005	Secured: Priority: Administrative: Unsecured: \$4,150.00 Total: \$4,150.00
ENGINEERED LUBRICANTS CO 11525 ROCK ISLAND CT MARYLAND HEIGHTS, MO 63043-3597	7896	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/13/2006	Secured: Priority: Administrative: Unsecured: \$1,888.00 Total: \$1,888.00
ESMERK 23 RUE D HAUTEVILLE BP 160 75463 PARIS CEDEX 10 FRANCE	6783	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/24/2006	Secured: Priority: Administrative: Unsecured: \$7,337.36 Total: \$7,337.36

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FORMALL INC 3908 FOUNTAIN VALLEY LN KNOXVILLE, TN 37918	2775	Secured: Priority: Administrative: Unsecured: \$178,382.68 Total: \$178,382.68	04/26/2006	Secured: Priority: Administrative: Unsecured: \$178,382.68 Total: \$178,382.68
FRONTIER COMPOSITES & CASTINGS 115 CUSHMAN RD UNIT 8 ST CATHARINES, ON L2M 6S9 CANADA	3733	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$2,553.22 Total: \$2,553.22
G CLANCEY LIMITED BELLE VALE HALESOWEN SALTBROOK ROAD WEST MIDLANDS ENGLAND B63 2QU UNITED KINGDOM	2991	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	04/27/2006	Secured: Priority: Administrative: Unsecured: \$55,522.60 Total: \$55,522.60
GENERAL CHEMICAL PERFORMANCE PRODUCTS LLC ATTN JAMES IMBRIACO C O GENTEK INC 90 E HALSEY RD PARSIPPANY, NJ 07054	11705	Secured: Priority: Administrative: Unsecured: \$55,250.85 Total: \$55,250.85	07/27/2006	Secured: Priority: Administrative: Unsecured: \$55,250.85 Total: \$55,250.85
GENERAL ELECTRIC CAPITAL CORP INC ATTN ELENA LAZAROU C O REED SMITH LLP 599 LEXINGTON AVE NEW YORK, NY 10022	3064	Secured: Priority: \$389,875.04 Administrative: Unsecured: \$0.00 Total: \$389,875.04	04/28/2006	Secured: Priority: Administrative: Unsecured: \$19,590.00 Total: \$19,590.00
GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	11249	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/27/2006	Secured: Priority: Administrative: Unsecured: \$31,625.46 Total: \$31,625.46
GREELEY CONTAINMENT & REWORK INC 200 BASELINE RD E BOWMANVILLE, ON L1C 1A2 CANADA	11251	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/27/2006	Secured: Priority: Administrative: Unsecured: \$31,625.46 Total: \$31,625.46
GREINER PERFOAM GMBH GERMANY ROBERT BOSCH STR 13 WANGEN 73117 GERMANY	1694	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/30/2006	Secured: Priority: Administrative: Unsecured: \$5,451.99 Total: \$5,451.99

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GRUNER AG BURLESTRASSE 15 17 WEHINGEN 78564 GERMANY	831	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	11/23/2005	Secured: Priority: Administrative: Unsecured: \$2,064.54 Total: \$2,064.54
HELLA INNENLEUCHTEN SYSTEME GMBH MRS MELANIE RENNER MAIENBUHLSTRASSE 7 WEMBACH 79677 GERMANY	1739	Secured: Priority: Administrative: Unsecured: \$12,893.76 Total: \$12,893.76	01/31/2006	Secured: Priority: Administrative: Unsecured: \$12,893.76 Total: \$12,893.76
HERAEUS MATERIALS LTD UNIT A CINDERHILL INDUSTRIAL ESTATE STOKE ON TRENT STAFFORDSHIRE ST3 5LB UNITED KINGDOM	5950	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/16/2006	Secured: Priority: Administrative: Unsecured: \$5,389.25 Total: \$5,389.25
HIRSCHMANN CAR COMMUNICATIONS GMBH DAVID A ROSENZWEIG ESQ FULBRIGHT & JAWORSKI LLP 666 FIFTH AVE NEW YORK, NY 10103	14313	Secured: Priority: Administrative: Unsecured: \$263,963.41 Total: \$263,963.41	07/31/2006	Secured: Priority: Administrative: Unsecured: \$263,963.41 Total: \$263,963.41
HUBERT STUEKEN GMBH & CO KG STANLEY H MCGUFFIN ESQ HAYNSWORTH SINKLER BOYD PA PO BOX 11889 COLUMBIA, SC 29211	10375	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/24/2006	Secured: Priority: Administrative: Unsecured: \$774,931.06 Total: \$774,931.06
HUF PORTUGUESA LDA ZIM APARTADO 89 TONDELAN 3460-070 PORTUGAL	1565	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/17/2006	Secured: Priority: Administrative: Unsecured: \$47,879.16 Total: \$47,879.16
IBEROFON PLASTICOS SL POL IND MIRALCAMPO C ALUMINIO 4 19200 AZUQUECA DE HENARES GUADALAJARA SPAIN	1177	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	12/15/2005	Secured: Priority: Administrative: Unsecured: \$6,764.69 Total: \$6,764.69
IBJTC BUSINESS CREDIT CORPORATION AS SUCCESSOR IN INTEREST TO IBJ WHITEHALL BUSINESS CREDIT CORPORATION RONALD S BEACHER ESQUIRE PITNEY HARDIN LLP 7 TIMES SQUARE NEW YORK, NY 10036	9995	Secured: Priority: Administrative: Unsecured: \$98,086.39 Total: \$98,086.39	07/20/2006	Secured: Priority: Administrative: Unsecured: \$57,149.69 Total: \$57,149.69

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IN PARALLEL COMPUTER STAFF LTD 3 CHURCH ST TEWKESBURY GLOUCESTERSHI GL20 5PA UNITED KINGDOM	1606	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/18/2006	Secured: Priority: Administrative: Unsecured: \$5,293.31 Total: \$5,293.31
INBIS LIMITED CONTACT JERRY JONES CLUB ST BAMBER BRIDGE PRESTON PR5 6FN UNITED KINGDOM	11294	Secured: Priority: Administrative: Unsecured: \$18,037.76 Total: \$18,037.76	07/27/2006	Secured: Priority: Administrative: Unsecured: \$9,193.12 Total: \$9,193.12
INDUSTRIAL GAS ENGINEERING CO INC 100 130 E QUINCY ST WESTMONT, IL 60559-0316	3949	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$6,682.68 Total: \$6,682.68
INSTITUTE OF CONFIGURATION EFT MANAGEMENT 11811 N TATUM BLVD STE P135 PHOENIX, AZ 85028-1651	3571	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$86,303.10 Total: \$86,303.10
K&K JANITORIAL SERVICE INC 10 BROUGHTON ST TONAWANDA, NY 14150	3181	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	04/28/2006	Secured: Priority: Administrative: Unsecured: \$2,990.00 Total: \$2,990.00
KOPPY CORP 199 KAY INDUSTRIAL DR ORION, MI 48359-1833	16145	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	08/09/2006	Secured: Priority: Administrative: Unsecured: \$11,070.00 Total: \$11,070.00
LATHROP GAGE 2345 GRAND BLVD KANSAS CITY, MO 64108-2612	1484	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/09/2006	Secured: Priority: Administrative: Unsecured: \$1,892.37 Total: \$1,892.37
LATHROP GAGE 2345 GRAND BLVD KANSAS CITY, MO 64108-2612	1482	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/09/2006	Secured: Priority: Administrative: Unsecured: \$1,892.37 Total: \$1,892.37

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LE JOINT FRANCAIS CA SCE CONTENTIEUX 17 RUE ANDRE BUILLE BP700 CHATELLERAULT CEDEX 86107 FRANCE	1178	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	12/16/2005	Secured: Priority: Administrative: Unsecured: \$116,317.23 Total: \$116,317.23
MATERIAL DELIVERY SERVICE INC 887 BOLGER CT FENTON, MO 63026	11236	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/26/2006	Secured: Priority: Administrative: Unsecured: \$9,570.00 Total: \$9,570.00
MCCARTHY'S FIRE EMERGENCY SUPPL 60 FAIRHAVEN ROCHESTER, NY 14610	5318	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/08/2006	Secured: Priority: Administrative: Unsecured: \$116.00 Total: \$116.00
MCDERMOTT WILL & EMERY LLP C O JASON J DEJONKER ESQ 227 W MONROE ST CHICAGO, IL 60606-5096	10275	Secured: Priority: Administrative: Unsecured: \$16,422.80 Total: \$16,422.80	07/24/2006	Secured: Priority: Administrative: Unsecured: \$16,422.80 Total: \$16,422.80
METALBAGES SA CO LES ARENES 1 POL IND STA ANNA II SANTPEDOR BARCELONA 08251 SPAIN	1460	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	01/06/2006	Secured: Priority: Administrative: Unsecured: \$22,262.96 Total: \$22,262.96
MICROSYS TECHNOLOGIES INC 3710 NASHUA DRIVE UNIT 1 MISSISSAUGA, ON L4V 1M5 CANADA	2053	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	02/17/2006	Secured: Priority: Administrative: Unsecured: \$9,044.19 Total: \$9,044.19
MIRSA MANUFACTURING LLC 501 N BRIDGE ST STE 148 HIDALGO, TX 78557-2530	2577	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	04/06/2006	Secured: Priority: Administrative: Unsecured: \$84,941.30 Total: \$84,941.30
MULTEK FLEXIBLE CIRCUITS INC ET AL C O STEVEN J REISMAN ESQ CURTIS MALLET PREVOST COLT & MOSLE 101 PARK AVE NEW YORK, NY 10178-0061	13815	Secured: Priority: \$28,136.03 Administrative: Unsecured: \$195,706.98 Total: \$223,843.01	07/31/2006	Secured: Priority: \$28,136.03 Administrative: Unsecured: \$195,706.98 Total: \$223,843.01



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MULTEK FLEXIBLE CIRCUITS INC ET AL C O STEVEN J REISMAN ESQ CURTIS MALLET PREVOST COLT & MOSLE 101 PARK AVE NEW YORK, NY 10178-061	13816	Secured: Priority: \$28,136.03 Administrative: Unsecured: \$195,706.98 Total: \$223,843.01	07/31/2006	Secured: Priority: \$28,136.03 Administrative: Unsecured: \$195,706.98 Total: \$223,843.01
MUNICIPAL EMERGENCY SERVICES I NC DEPT CH 14075 401 PEORIA ST FRMLY GLOBAL FIRE EQUIPMENT PALATINE, IL 60055-4075	10209	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/21/2006	Secured: Priority: Administrative: Unsecured: \$8,629.90 Total: \$8,629.90
NOMA COMPANY ATTN JAMES IMBRIACO C O GENTEK INC 90 EAST HALSEY RD PARSIPPANNY, NJ 07054	15019	Secured: Priority: Administrative: Unsecured: \$491,625.00 Total: \$491,625.00	07/31/2006	Secured: Priority: Administrative: Unsecured: \$491,625.00 Total: \$491,625.00
NOVA PACKAGING GROUPE NOVA PAK 2409 W 2ND ST MARION, IN 46952	7136	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/30/2006	Secured: Priority: Administrative: Unsecured: \$1,251.23 Total: \$1,251.23
OKI AMERICA INC ANNA PHAN 785 N MARY AVE SUNNYVALE, CA 94085	13794	Secured: \$0.00 Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/31/2006	Secured: Priority: Administrative: Unsecured: \$5,760.00 Total: \$5,760.00
ON SEMICONDUCTOR COMPONENTS INDUSTRIES LLC QUARLES & BRADY STREICH LANG LLP ONE RENAISSANCE SQUARE TWO N CENTRAL AVE PHOENIX, AZ 85004-2391	11566	Secured: Priority: Administrative: Unsecured: \$5,764,040.00 Total: \$5,764,040.00	07/27/2006	Secured: Priority: Administrative: Unsecured: \$5,764,040.00 Total: \$5,764,040.00
ORTECH YUHSHIN USA LTD 2806 N INDUSTRIAL RD KIRKSVILLE, MO 63501	16352	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	10/05/2006	Secured: Priority: Administrative: Unsecured: \$771,893.38 Total: \$771,893.38
POPPELMANN KUNSTSTOFF TECHNIK GMBH & CO KG DIETER KALVELAGE BAKUMER STR 73 LOHNE D-49393 GERMANY	2446	Secured: \$0.00 Priority: Administrative: Unsecured: Total: \$0.00	03/20/2006	Secured: Priority: Administrative: Unsecured: \$4,649.46 Total: \$4,649.46

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PRINCE MANUFACTURING OXFORD EF PO BOX 2519 HOLLAND, MI 49422-2519	11287	Secured: Priority: Administrative: Unsecured: \$66,118.80 Total: \$66,118.80	07/27/2006	Secured: Priority: Administrative: Unsecured: \$66,118.80 Total: \$66,118.80
QUALITY SEALS INC C O PAUL A PATTERSON ESQ STRADLEY RONON STEVENS & YOUNG LLP 2600 ONE COMMERCE SQ PHILADELPHIA, PA 19103	12397	Secured: Priority: Administrative: Unsecured: \$4,140.00 Total: \$4,140.00	07/28/2006	Secured: Priority: Administrative: Unsecured: \$4,140.00 Total: \$4,140.00
RELATIONAL FUNDING CORPORATION 3701 ALGONQUIN RD STE 600 ROLLING MEADOWS, IL 60008	15210	Secured: Priority: Administrative: Unsecured: \$142,585.89 Total: \$142,585.89	07/31/2006	Secured: Priority: Administrative: Unsecured: \$26,769.62 Total: \$26,769.62
RELATIONAL FUNDING CORPORATION 3701 ALGONQUIN RD STE 600 ROLLING MEADOWS, IL 60008	16347	Secured: \$10,585.89 Priority: Administrative: Unsecured: \$132,000.00 Total: \$142,585.89	10/02/2006	Secured: Priority: Administrative: Unsecured: \$26,769.62 Total: \$26,769.62
ROBERT BOSCH CORPORATION ATTN JUDITH LOWITZ ADLER 38000 HILLS TECH DR FARMINGTON HILLS, MI 48331	13620	Secured: \$1,333,984.29 Priority: Administrative: Unsecured: Total: \$1,333,984.29	07/31/2006	Secured: Priority: Administrative: Unsecured: \$1,333,984.29 Total: \$1,333,984.29
ROCHESTER DISTRIBUTION UNLTD INC PO BOX 60557 ROCHESTER, NY 14606	6141	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/17/2006	Secured: Priority: Administrative: Unsecured: \$14,930.78 Total: \$14,930.78
RUSSELL REYNOLDS ASSOCIATES INC CHARLES E BOULBOL PC 26 BROADWAY 17TH FL NEW YORK, NY 10004	11812	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/28/2006	Secured: Priority: Administrative: Unsecured: \$77,708.66 Total: \$77,708.66
SANDERS LEAD CO INC SANDERS RD TROY, AL 36081	12615	Secured: \$0.00 Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/28/2006	Secured: Priority: Administrative: Unsecured: \$584,454.79 Total: \$584,454.79

**EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	MODIFIED CLAIM AMOUNT
SCIENTIFIC TUBE INC IRA P GOLDBERG DI MONTE & LIZAK LLC 216 W HIGGINS RD PARK RIDGE, IL 60068	4409	Secured: Priority: \$0.00 Administrative: Unsecured: \$156,672.05 Total: \$156,672.05	05/02/2006	Secured: Priority: Administrative: Unsecured: \$156,672.05 Total: \$156,672.05
SEAHORSE TRANSPORT INC PO BOX 3767 BROWNSVILLE, TX 78523	32	Secured: Priority: \$200,000.00 Administrative: Unsecured: Total: \$200,000.00	10/17/2005	Secured: Priority: Administrative: Unsecured: \$20,600.68 Total: \$20,600.68
SELECOM S R L VIA JF KENNEDY 47 20090 RODANO MILLEPINI MI ITALY	7122	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/30/2006	Secured: Priority: Administrative: Unsecured: \$227.69 Total: \$227.69
SELECT SORTING SERVICES 97 GRATH CRESCENT WHITBY, ON L1N 6N7 CANADA	7704	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	06/09/2006	Secured: Priority: Administrative: Unsecured: \$2,589.78 Total: \$2,589.78
SGS CANADA INC PO BOX 4580 DEPT 5 TORONTO M5W 4W2 CANADA	3783	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$30,026.83 Total: \$30,026.83
SOLETRON CORPORATION SOLETRON MANUFACTURA DE MEXICO SA AND VARIOUS OF THEIR AFFILIATES AND SUBSIDIARIES LAWRENCE SCHWAB PATRICK COSTELLO BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL STE 300 PALO ALTO, CA 94306	10914	Secured: \$0.00 Priority: \$0.00 Administrative: Unsecured: \$10,382,335.46 Total: \$10,382,335.46	07/26/2006	Secured: Priority: Administrative: Unsecured: \$10,382,335.46 Total: \$10,382,335.46
SORALUCE HNOS SA POLIGONO INDUSTRIAL SECTOR C APARTADO 30 AZKOITIA 20720 SPAIN	3976	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/01/2006	Secured: Priority: Administrative: Unsecured: \$506.53 Total: \$506.53
SUPERIOR LTD PO BOX 37 PESHTIGO, WI 54157	6378	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/19/2006	Secured: Priority: Administrative: Unsecured: \$61,552.00 Total: \$61,552.00

**EXHIBIT C - CLAIMS SUBJECT TO MODIFICATION**

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	MODIFIED CLAIM AMOUNT
TADIRAN BATTERIES ATTN SOL JACOBS 2 SEAVIEW BL PORT WASHINGTON, NY 11050	10439	Secured: Priority: \$11,524.40 Administrative: Unsecured: \$65,375.60 Total: \$76,900.00	07/24/2006	Secured: Priority: Administrative: Unsecured: \$76,900.00 Total: \$76,900.00
TEXTRON FASTENING SYSTEMS CANADA LTD ATTN TRACY L KLESTADT ESQ KLESTADT & WINTERS LLP 292 MADISON AVE 17TH FL NEW YORK, NY 10017-6314	10766	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/25/2006	Secured: Priority: Administrative: Unsecured: \$2,862.48 Total: \$2,862.48
THYSSENKRUPP ELEVATOR 1500 S SUNKIST ST STE B ANAHEIM, CA 92806	5646	Secured: Priority: \$0.00 Administrative: Unsecured: \$1,834.60 Total: \$1,834.60	05/11/2006	Secured: Priority: Administrative: Unsecured: \$69.63 Total: \$69.63
THYSSENKRUPP SOFEDIT 1 RUE THOMAS EDISON BP 605 QUARTIER DES CHENES SAINT QUENTIN EN YVELINES 78056 FRANCE	1064	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	12/08/2005	Secured: Priority: Administrative: Unsecured: \$6,757.46 Total: \$6,757.46
TI GROUP AUTOMOTIVE SYSTEMS LLC TIMOTHY GUERRIERO ESQ GENERAL COUNSEL & COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN, MI 48089-2614	11743	Secured: Priority: Administrative: Unsecured: \$1,777,501.48 Total: \$1,777,501.48	07/27/2006	Secured: Priority: Administrative: Unsecured: \$1,777,501.48 Total: \$1,777,501.48
TI GROUP AUTOMOTIVE SYSTEMS LLC TIMOTHY GUERRIERO ESQ GENERAL COUNSEL & COMPANY SECRETARY TI AUTOMOTIVE 12345 E NINE MILE RD WARREN, MI 48089-2614	11721	Secured: Priority: Administrative: Unsecured: \$1,777,501.48 Total: \$1,777,501.48	07/27/2006	Secured: Priority: Administrative: Unsecured: \$376,756.60 Total: \$376,756.60
TRAVERS MARY 118 SPARTANGREEN BLVD. DUNCAN, SC 29334-0338	4648	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	05/04/2006	Secured: Priority: Administrative: Unsecured: \$209.74 Total: \$209.74
WIND RIVER SYSTEMS INC 500 WIND RIVER WAY ALAMEDA, CA 94501	15617	Secured: Priority: Administrative: Unsecured: \$116,802.74 Total: \$116,802.74	07/31/2006	Secured: Priority: Administrative: Unsecured: \$116,802.74 Total: \$116,802.74

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CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	MODIFIED CLAIM AMOUNT
WL GORE & ASSOCIATES GMBH ATTN PATRICIA LEMOINE WL GORE & ASSOCIATES INC 551 PAPER MILL RD NEWARK, DE 19711	11288	Secured: Priority: Administrative: Unsecured: \$0.00 Total: \$0.00	07/27/2006	Secured: Priority: Administrative: Unsecured: \$11,110.68 Total: \$11,110.68
<b>Total:</b>		<b>97</b>		<b>\$28,046,948.79</b>
				<b>\$28,723,091.49</b>